

**School Corporation Expenditures by HB 1006 Expenditure Categories
Biannual Financial Report Data**

Frontier School Corporation (8525)

| 1006 Category | Account | FY 1998 | FY 2006 | FY 2007 | FY 2008 | 10 Year Increase | 2 Year Increase | 1 Year Increase |
|--|---|--------------------|--------------------|--------------------|--------------------|------------------|-----------------|-----------------|
| Student Academic Achievement | | | | | | | | |
| | 11050 Regular Programs; Full Day Kindergarten | \$0 | \$0 | \$0 | \$8,809 | n/a | n/a | n/a |
| | 11100 Regular Programs; Elementary | \$619,372 | \$1,137,661 | \$1,144,643 | \$1,284,350 | 107% | 13% | 12% |
| | 11200 Regular Programs; Middle/Junior High | \$583,365 | \$150,681 | \$0 | \$0 | -100% | -100% | n/a |
| | 11300 Regular Programs; High School | \$513,777 | \$741,703 | \$883,186 | \$1,024,120 | 99% | 38% | 16% |
| | 11355 Regular Programs; High School; Academic Honors High Ability Student Programs | \$0 | \$0 | \$3,500 | \$13,507 | n/a | n/a | 286% |
| | 11410 Vocational Education; Agriculture A | \$47,410 | \$53,793 | \$57,276 | \$64,846 | 37% | 21% | 13% |
| | 11450 Vocational Education; Consumer and Homemaking | \$16,643 | \$45,793 | \$51,136 | \$59,108 | 255% | 29% | 16% |
| | 11470 Vocational Education; Business Education | \$42,406 | \$54,703 | \$52,682 | \$42,685 | 1% | -22% | -19% |
| | 11490 Vocational Education; Industrial Education B | \$0 | \$34,133 | \$56,652 | \$32,775 | n/a | -4% | -42% |
| | 11920 Other Regular Programs; Project 4R | \$3,041 | \$0 | \$0 | \$0 | -100% | n/a | n/a |
| | 12100 2007 Account Code - Gifted and Talented | \$0 | \$5,792 | \$8,486 | \$9,020 | n/a | 56% | 6% |
| | 12110 Gifted And Talented; Gifted and Talented | \$0 | \$0 | \$0 | \$14,877 | n/a | n/a | n/a |
| | 12510 Culturally Different; Communication Disorders | \$41,990 | \$45,396 | \$32,406 | \$48,653 | 16% | 7% | 50% |
| | 12610 2007 Account Code - Special Programs ; Learning Disability ; All Others | \$120,006 | \$397,343 | \$371,731 | \$210,719 | 76% | -47% | -43% |
| | 12610 Learning Disability | \$0 | \$0 | \$0 | \$253,530 | n/a | n/a | n/a |
| | 14100 Summer School Programs; Elementary | \$6,923 | \$3,345 | \$4,172 | \$4,534 | -35% | 36% | 9% |
| | 14200 Summer School Programs; Middle/Junior High School | \$1,955 | \$0 | \$0 | \$0 | -100% | n/a | n/a |
| | 14300 Summer School Programs; High School | \$12,894 | \$9,145 | \$7,146 | \$11,354 | -12% | 24% | 59% |
| | 16100 Remediation Testing | \$1,280 | \$16,613 | \$16,536 | \$19,668 | > 500% | 18% | 19% |
| | 16200 Preventive Remediation | \$12,796 | \$0 | \$0 | \$0 | -100% | n/a | n/a |
| | 17100 Payments to Other Governmental Units Within State; Transfer Tuition | \$1,277 | \$10,329 | \$4,734 | \$12,857 | > 500% | 24% | 172% |
| | 17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share) | \$8,874 | \$19,261 | \$21,412 | \$33,263 | 275% | 73% | 55% |
| | 17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education | \$69,692 | \$53,810 | \$48,578 | \$95,418 | 37% | 77% | 96% |
| | 17600 Payments to Other Governmental Units Within State; Joint Services and Supply; Other | \$2,934 | \$0 | \$0 | \$0 | -100% | n/a | n/a |
| | 17900 Payments to Other Governmental Units Within State; Other | \$0 | \$28 | \$0 | \$0 | n/a | -100% | n/a |
| | 22220 Library/Media Services; School Library | \$17,278 | \$72,370 | \$72,571 | \$85,075 | 392% | 18% | 17% |
| | 22230 Library/Media Services; Audiovisual | \$3,499 | \$1,831 | \$2,359 | \$2,399 | -31% | 31% | 2% |
| | 22290 Library/Media Services; Other Educational Media Services | \$701 | \$0 | \$0 | \$6,056 | > 500% | n/a | n/a |
| | 24100 Office of The Principal | \$260,673 | \$259,908 | \$277,961 | \$335,613 | 29% | 29% | 21% |
| | 25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs | \$6,796 | \$82,078 | \$68,078 | \$81,748 | > 500% | 0% | 20% |
| | 25560 Textbooks for Rent or Resale; Textbooks and Workbooks | \$66,806 | \$0 | \$0 | \$0 | -100% | n/a | n/a |
| | 26497 2007 Account Code - Teachers Retirement Fund | \$48,504 | \$175,559 | \$182,820 | \$85,736 | 77% | -51% | -53% |
| Student Academic Achievement Total | | \$2,510,890 | \$3,371,274 | \$3,368,065 | \$3,840,719 | 53% | 14% | 14% |
| Student Instructional Support | | | | | | | | |
| | 21220 Guidance Services; Counseling Services | \$87,411 | \$148,081 | \$126,009 | \$162,207 | 86% | 10% | 29% |
| | 21240 Guidance Services; Information Services | \$0 | \$3,623 | \$0 | \$760 | n/a | -79% | n/a |
| | 21290 Guidance Services; Other Guidance Services | \$4,851 | \$0 | \$0 | \$0 | -100% | n/a | n/a |
| | 21340 Health Services; Nurse Services | \$20,340 | \$30,271 | \$33,476 | \$40,620 | 100% | 34% | 21% |
| | 21990 Other Support Services, Students; Other Student Services | \$0 | \$1,033 | \$2,896 | \$928 | n/a | -10% | -68% |
| | 22110 Improvement of Instruction; Service Area Direction | \$0 | \$250 | \$0 | \$0 | n/a | -100% | n/a |
| | 22120 Improvement of Instruction; Instruction and Curriculum Development | \$10,183 | \$13,904 | \$16,365 | \$26,435 | 160% | 90% | 62% |
| | 22130 Improvement of Instruction; Instructional Staff Training | \$2,161 | \$240 | \$1,600 | \$355 | -84% | 48% | -78% |
| | 22310 Instruction, Related Technology; Technology Service Supervision and Administration | \$0 | \$0 | \$0 | \$22,021 | n/a | n/a | n/a |
| | 22360 Instruction, Related Technology; Network Support | \$0 | \$0 | \$0 | \$19,565 | n/a | n/a | n/a |
| | 23110 Board of Education; Service Area Direction | \$10,000 | \$31,002 | \$50,548 | \$59,662 | 497% | 92% | 18% |
| | 23120 Board of Education; Service Area Assistants | \$56,737 | \$0 | \$0 | \$0 | -100% | n/a | n/a |
| | 23190 Board of Education; Other Governing Body Services | \$7,979 | \$2,585 | \$866 | \$2,930 | -63% | 13% | 238% |
| | 23210 Executive Administration; Office of The Superintendent | \$92,637 | \$125,751 | \$129,559 | \$157,451 | 70% | 25% | 22% |
| | 23220 Executive Administration; Community Relations | \$865 | \$0 | \$0 | \$0 | -100% | n/a | n/a |
| | 23290 Executive Administration; Other Executive Administration Services | \$6,211 | \$6,500 | \$0 | \$0 | -100% | -100% | n/a |
| | 25750 Personnel Services; Health Services | \$760 | \$1,647 | \$1,088 | \$1,169 | 54% | -29% | 7% |
| | 26710 2007 Account Code - Technology Support and Maintenance | \$0 | \$71,199 | \$60,974 | \$29,731 | n/a | -58% | -51% |
| Student Instructional Support Total | | \$300,136 | \$436,086 | \$423,383 | \$523,835 | 75% | 20% | 24% |

**School Corporation Expenditures by HB 1006 Expenditure Categories
Biannual Financial Report Data**

Frontier School Corporation (8525)

| 1006 Category | Account | FY 1998 | FY 2006 | FY 2007 | FY 2008 | 10 Year Increase | 2 Year Increase | 1 Year Increase |
|---------------------------------------|--|------------------|--------------------|--------------------|--------------------|------------------|-----------------|-----------------|
| Overhead and Operational | | | | | | | | |
| | 23150 Board of Education; Legal Services | \$3,670 | \$5,000 | \$5,000 | \$6,097 | 66% | 22% | 22% |
| | 23160 Board of Education; Promotion Expenses | \$2,806 | \$1,291 | \$2,715 | \$1,571 | -44% | 22% | -42% |
| | 25110 Fiscal Services; Office of The Business Manager | \$0 | \$17,011 | \$0 | \$0 | n/a | -100% | n/a |
| | 25140 Fiscal Services; Receiving and Disbursing Funds | \$1,454 | \$0 | \$0 | \$0 | -100% | n/a | n/a |
| | 25150 Fiscal Services; Payroll Services | \$0 | \$10,844 | \$11,412 | \$12,323 | n/a | 14% | 8% |
| | 25160 Fiscal Services; Financial Accounting | \$3,401 | \$744 | \$628 | \$240 | -93% | -68% | -62% |
| | 25191 Other Fiscal Services; Refund of Revenue | \$0 | \$749 | \$579 | \$757 | n/a | 1% | 31% |
| | 25193 Other Fiscal Services; Printed Forms | \$516 | \$720 | \$0 | \$0 | -100% | -100% | n/a |
| | 25220 Purchasing, Warehousing, and Distribution Services; Purchasing | \$198 | \$0 | \$0 | \$0 | -100% | n/a | n/a |
| | 25600 Public Information Services | \$1,192 | \$438 | \$314 | \$773 | -35% | 77% | 146% |
| | 25920 Ditch Assessments | \$115 | \$0 | \$0 | \$0 | -100% | n/a | n/a |
| | 25950 Other Assessments | \$0 | \$358 | \$0 | \$653 | n/a | 82% | n/a |
| | 26200 Operation and Maintenance of Plant Services; Maintenance of Buildings | \$404,763 | \$389,804 | \$373,046 | \$413,440 | 2% | 6% | 11% |
| | 26300 Operation and Maintenance of Plant Services; Maintenance of Grounds | \$1,521 | \$1,880 | \$2,491 | \$1,577 | 4% | -16% | -37% |
| | 26400 Operation and Maintenance of Plant Services; Maintenance of Equipment | \$32,316 | \$24,646 | \$81,141 | \$87,938 | 172% | 257% | 8% |
| | 26499 2007 Account Code - Other | \$0 | \$0 | \$7,655 | \$6,123 | n/a | n/a | -20% |
| | 26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses) | \$412 | \$865 | \$2,279 | \$4,802 | > 500% | 455% | 111% |
| | 26700 Operation and Maintenance of Plant Services; Insurance | \$20,571 | \$41,883 | \$40,918 | \$41,134 | 100% | -2% | 1% |
| | 27010 Student Transportation; Service Area Direction | \$14,233 | \$3,459 | \$3,536 | \$3,618 | -75% | 5% | 2% |
| | 27100 Student Transportation; Vehicle Operation | \$75,109 | \$95,083 | \$91,810 | \$102,882 | 37% | 8% | 12% |
| | 27200 Student Transportation; Monitoring Services | \$7,417 | \$0 | \$0 | \$0 | -100% | n/a | n/a |
| | 27300 Student Transportation; Vehicle Servicing and Maintenance | \$62,615 | \$116,409 | \$107,202 | \$142,842 | 128% | 23% | 33% |
| | 27400 Student Transportation; Purchase of School Buses | \$49,988 | \$72,000 | \$4,854 | \$167,644 | 235% | 133% | > 500% |
| | 27500 Student Transportation; Insurance on Buses | \$6,185 | \$11,660 | \$10,064 | \$10,401 | 68% | -11% | 3% |
| | 27700 Student Transportation; Contracted Transportation Services | \$5,915 | \$5,247 | \$11,886 | \$2,335 | -61% | -55% | -80% |
| | 27900 Student Transportation; Other Student Transportation Services | \$830 | \$0 | \$0 | \$0 | -100% | n/a | n/a |
| | 27910 Student Transportation; Bus Driver Training | \$44 | \$0 | \$141 | \$100 | 127% | n/a | -29% |
| | 31100 Food Services Operations; Service Area Direction | \$3,303 | \$2,198 | \$2,199 | \$2,265 | -31% | 3% | 3% |
| | 31200 Food Services Operations; Food Preparation and Dispensing | \$170,750 | \$244,273 | \$250,130 | \$286,883 | 68% | 17% | 15% |
| | 31900 Other Food Services | \$0 | \$13 | \$26 | \$103 | n/a | > 500% | 301% |
| | 33100 Community Service Operations; Direction of Community Services | \$0 | \$20 | \$61 | \$0 | n/a | -100% | -100% |
| | 33200 Community Recreation | \$1,200 | \$0 | \$0 | \$0 | -100% | n/a | n/a |
| | 33400 Athletic Coaches | \$93,349 | \$115,290 | \$121,040 | \$127,685 | 37% | 11% | 5% |
| | 33990 Other Community Services; Other | \$0 | \$0 | \$0 | \$1,000 | n/a | n/a | n/a |
| | 45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment | \$2,400 | \$31,360 | \$26,031 | \$29,875 | > 500% | -5% | 15% |
| | 52200 Debt Services; Interest on Debt; Temporary Loans | \$0 | \$29,276 | \$30,811 | \$65,084 | n/a | 122% | 111% |
| | 60700 Debt Services; Nonprogramed Charges; Scholarships | \$0 | \$2,000 | \$0 | \$1,000 | n/a | -50% | n/a |
| Overhead and Operational Total | | \$966,273 | \$1,224,519 | \$1,187,969 | \$1,521,146 | 57% | 24% | 28% |
| Nonoperational | | | | | | | | |
| | 25350 2007 Account Code - Building Acquisition, Construction and Improvement | \$8,744 | \$1,539 | \$0 | \$0 | -100% | -100% | n/a |
| | 41000 Facilities Acquisition and Construction; Land Acquisition and Development | \$0 | \$0 | \$0 | \$4,450 | n/a | n/a | n/a |
| | 43000 Facilities Acquisition and Construction; Professional Services | \$287,904 | \$18,595 | \$13,200 | \$19,570 | -93% | 5% | 48% |
| | 45100 Building Acquisition, Construction and Improvements | \$0 | \$49,391 | \$62,595 | \$336,958 | n/a | > 500% | 438% |
| | 45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts | \$0 | \$202,423 | \$202,423 | \$202,423 | n/a | 0% | 0% |
| | 45400 Building Acquisition, Construction and Improvement; Sports Facilities | \$0 | \$0 | \$8,158 | \$13,792 | n/a | n/a | 69% |
| | 46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment | \$0 | \$2,707 | \$1,840 | \$13,483 | n/a | 398% | > 500% |
| | 47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment | \$49,638 | \$62,725 | \$74,735 | \$151,348 | 205% | 141% | 103% |
| | 49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction | \$18,705 | \$44,946 | \$93,704 | -\$40,329 | -316% | -190% | -143% |
| | 51100 Debt Services; Principal on Debt; Bonds | \$0 | \$30,000 | \$30,000 | \$30,000 | n/a | 0% | 0% |
| | 52100 Debt Services; Interest on Debt; Bonds | \$0 | \$10,170 | \$9,451 | \$8,597 | n/a | -15% | -9% |
| | 53100 Debt Services; Lease Rental; Buildings ; Principal | \$388,710 | \$971,000 | \$974,000 | \$975,128 | 151% | 0% | 0% |
| | 53200 Debt Services; Lease Rental; Equipment ; Principal | \$4,356 | \$57,549 | \$54,813 | \$0 | -100% | -100% | -100% |
| | 53250 Debt Services; Lease Rental; Equipment ; Interest | \$0 | \$1,839 | \$4,575 | \$0 | n/a | -100% | -100% |
| Nonoperational Total | | \$758,057 | \$1,452,884 | \$1,529,493 | \$1,715,419 | 126% | 18% | 12% |

**School Corporation Expenditures by HB 1006 Expenditure Categories
Biannual Financial Report Data**

Frontier School Corporation (8525)

| 1006 Category | Account | FY 1998 | FY 2006 | FY 2007 | FY 2008 | 10 Year Increase | 2 Year Increase | 1 Year Increase |
|-----------------------|--|------------------|------------------|------------------|------------------|------------------|-----------------|-----------------|
| prorated | | | | | | | | |
| | 26491 2007 Account Code - PERF | \$32,954 | \$28,788 | \$26,341 | \$12,415 | -62% | -57% | -53% |
| | 26492 2007 Account Code - Social Security | \$216,010 | \$284,636 | \$276,643 | \$136,829 | -37% | -52% | -51% |
| | 26493 2007 Account Code - Workmen's Compensation | \$5,787 | \$18,481 | \$13,933 | \$8,407 | 45% | -55% | -40% |
| | 26494 2007 Account Code - Group Insurance | \$204,332 | \$426,647 | \$421,019 | \$211,665 | 4% | -50% | -50% |
| | 26496 2007 Account Code - Unemployment Compensation | \$6,628 | \$1,261 | \$0 | \$0 | -100% | -100% | n/a |
| | 26498 2007 Account Code - Severance / Early Retirement Pay | \$0 | \$65,093 | \$50,108 | \$29,415 | n/a | -55% | -41% |
| prorated Total | | \$465,711 | \$824,905 | \$788,043 | \$398,730 | -14% | -52% | -49% |

| 1006 Category | FY 1998 | FY 2006 | FY 2007 | FY 2008 | 10 Year Increase | 2 Year Increase | 1 Year Increase |
|--------------------------------------|--------------------|--------------------|--------------------|--------------------|------------------|-----------------|-----------------|
| Student Academic Achievement | \$2,879,468 | \$3,979,465 | \$3,939,415 | \$4,131,648 | 43% | 4% | 5% |
| Student Instructional Support | \$338,295 | \$539,924 | \$525,510 | \$576,610 | 70% | 7% | 10% |
| Overhead and Operational | \$1,025,246 | \$1,337,396 | \$1,302,535 | \$1,576,172 | 54% | 18% | 21% |
| Nonoperational | \$758,057 | \$1,452,884 | \$1,529,493 | \$1,715,419 | 126% | 18% | 12% |
| Grand Total | \$5,001,067 | \$7,309,668 | \$7,296,954 | \$7,999,849 | 60% | 9% | 10% |

| FY98 % of Total Exp | FY06 % of Total Exp | FY07 % of Total Exp | FY08 % of Total Exp |
|---------------------|---------------------|---------------------|---------------------|
| 57.6% | 54.4% | 54.0% | 51.6% |
| 6.8% | 7.4% | 7.2% | 7.2% |
| 20.5% | 18.3% | 17.9% | 19.7% |
| 15.2% | 19.9% | 21.0% | 21.4% |

| | FY1998 | FY2006 | FY2007 | FY2008 |
|---|--------|--------|--------|--------|
| Student Instructional Expenditures (Academic Achievement plus Support) | 64.3% | 61.8% | 61.2% | 58.9% |